IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE

SGP ACQUISITION, LLC,

Debtor.

CHAPTER 11

Case No. 04-13382 (PJW)

SLAZENGERS LTD, et al.,

Appellants,

SGP ACQUISITION, LLC, et al.,

v.

In re:

Appellees. :

DEBTOR-APPELLEE'S DESIGNATION OF ADDITIONAL ITEMS TO BE INCLUDED IN THE RECORD AND STATEMENT OF ISSUES ON APPEAL (Re: Docket No. 430)

I. DESIGNATION OF ADDITIONAL RECORD CONTENTS

Pursuant to Rule 8006 of the Federal Rules of Bankruptcy Procedure, Debtor-Appellee SGP Acquisition, LLC ("Debtor-Appellee"), by and through its undersigned counsel, hereby designates the following additional items to be included in the record on appeal:

Tab #	Date Filed	Docket #	Brief Description
1	6/17/2005	331	Emergency Motion to Amend Final Order(i) Authorizing Postpetition Secured Superpriority Financing, (ii) Authorizing Debtor's Use of Cash Collateral, and (iii) Granting Adequate Protection
2	6/17/2005	332	Motion to Limit Notice so Supplemental Finance Motion is Heard at the Next Omnibus Hearing Date
3	6/20/2005	339	Proposed Order re: Order Approving Motion of SGP Acquisition, LLC to Limit Notice so Supplemental Finance Motion is Heard at the Next Omnibus Hearing Date
4	6/22/2005	346	Motion to Limit Notice for Order Under Fed. R. Bankr. P. 9019 Approving Settlement Agreement with the Dunlop Slazenger Entities
5	7/12/2005	374	Notice of Withdrawal
6	7/14/2005	382	Certification of Counsel re Approving Settlement Agreement Between Debtor and Other Key Parties

II. DEBTOR-APPELLEE'S STATEMENT OF ISSUES ON APPEAL

Debtor-Appellee respectfully submits the following statement of the issues on appeal:

- 1. Whether the bankruptcy court correctly ruled that Appellants lacked standing to interpose an objection to a settlement agreement between the Debtor and other parties, where Appellants, pursuant to a prior settlement authorized by the Bankruptcy Court, withdrew and relinquished all claims against the Debtor and its estate?
- 2. Whether the Bankruptcy Court correctly ruled that the Settlement among the Debtor and other major parties in interest was appropriate and within the range of reasonableness?
- 3. Whether the Bankruptcy Court correctly ruled that the Settlement Agreement among the Debtor and major parties in interest was in the best interests of the Debtor, its estate, and its creditors?

4. Whether the Bankruptcy Court abused its discretion by limiting notice on the motion for an order approving a settlement agreement when the agreement had been executed by all potential stakeholders in the case?

Debtor-Appellee respectfully reserves the right to further supplement this Designation of Record Contents and Statement of Issues on Appeal.

Respectfully submitted,

Date: September 8, 2005

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